

**VOLUME 5, CHAPTER 20: “SUBMISSION OF DISBURSING OFFICER’S
FINANCIAL REPORTS”**

SUMMARY OF MAJOR CHANGES

All changes are denoted by **blue font**.

Substantive revisions are denoted by an * symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by **bold, italic, blue and underlined font**.

The previous version dated October 2008 is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Multiple	Revise hyperlinks and references	Update
200302	Removed the requirement for disbursing officers to follow the instructions provided by their respective supporting Defense Finance and Accounting Service (DFAS) site for submission of monthly EFT conversion data (reports).	Delete
200302	Added the requirement to submit DD Form 2667 to DFAS to report a physical loss of funds per Chapter 6 of this volume.	Add

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CHAPTER 20

SUBMISSION OF DISBURSING OFFICER'S FINANCIAL REPORTS

2001 GENERAL

Every disbursing officer (DO) must keep detailed records of all transactions. See Chapter 21 of this volume. These records must be available for examination by authorized representatives of the Secretary of Defense and the Comptroller General of the United States. DOs are required to submit several financial reports to support the Department of Defense's (DoD's) formal accounting to the United States for all public funds collected and disbursed. These reports are the basis for the official audit and settlement of accounts by the U.S. Government Accountability Office (GAO). The DO's financial reports provide information by which DoD maintains administrative accounting controls.

2002 SUBMISSION OF FINANCIAL REPORTS

200201. Submission of DO's Financial Reports

DOs submit financial reports to the supporting Defense Finance and Accounting Service (DFAS) following instructions provided by that site.

200202. Accounting Period

DOs submit financial reports on a calendar month basis (i.e., the first through the last day of a month), except for months during which accountability begins or ends on other than the first or last day of a month.

A. For a new disbursing office, the accounting period begins on the first day official business is transacted. When one DO relieves another, the accounting period for the relieved officer ends on the date of relief. The accounting period for the relieving officer normally begins on the next calendar day. Whenever possible, relief of a DO should occur on the last day of a month to preclude the need to submit an additional set of financial reports for that month.

B. An accounting period may not extend beyond the end of a calendar month. The first day of the accounting period coincides with the date of commencement of disbursing duty notification forwarded under Chapter 2 of this volume. For any month during which accountability ends because of closing of a disbursing station symbol number (DSSN), submit the financial reports from the first day of the month through the date of closing.

200203. Use and Distribution of Financial Reports by DFAS Sites

The applicable DFAS site examines all financial reports. Once the examination is complete it distributes and retains the original financial reports and documents as required, i.e., maintain the Standard Form [\(SF\) 1219](#) (Statement of Accountability) and disbursement and

collection vouchers for the statutory 6-year and 3-month period required by the National Archives and Records Administration General Records Schedule 6. See Volume 5, Chapter 21. A DO or designated settlement officer may, on a case-by-case basis, decide to keep records for a longer period if needed to complete an audit, investigation, reconciliation of payment or collection discrepancies, or for other purposes. The applicable DFAS site may retain the original records, associated papers, and supporting documentation of original vouchers, or send them to the nearest federal records center for retention, as appropriate, based on storage availability at the DFAS site. After the 6-year and 3-month retention period, destroy the original records. Certifying officers forwarding payment vouchers to the DO maintain supporting documentation as required for the statutory 6-year and 3-month period in a secure container. See Volume 5, Chapter 3 for guidance on safeguarding funds and related documents.

2003 ADDITIONAL REPORTS FOR SUBMISSION

200301. Requirement for Quarterly Submission of the SF 1219

Quarterly, and upon relief of a DO, send an additional copy of the SF 1219 to the DFAS Disbursing/Debt Management Policy Division, DFAS Indianapolis (DFAS-NPD/IN), 8899 East 56th Street, Indianapolis, IN 46249-5000. DOs may email a copy of the SF 1219 to disbursing-debtmanagementpolicy@dfas.mil.

*200302. Requirement for Submission of the DD Form 2667

When a physical loss of funds is incurred by deputies, disbursing agents, cashiers, paying agents, collection agents, or imprest fund cashiers, forward the DD Form 2667 to DFAS-NPD/IN within 5 calendar days after the end of each month. See Chapter 6 of this volume. Forward the DD Form 2667 to the DFAS Disbursing/Debt Management Policy Division, DFAS Indianapolis (DFAS-NPD/IN), 8899 East 56th Street, Indianapolis, IN 46249-5000. DOs may email a copy of the SF 1219 to disbursing-debtmanagementpolicy@dfas.mil.